

Appl. No. 10/644,400  
Amdt. Dated July 26, 2005  
Reply to Office Action Mailed April 26, 2005

**Amendments to the Specification**

On page 2, please replace paragraph [0003] with the following:

[0003] Accordingly, there is ~~a need of providing for~~ a fixed assets management system and method, which is able to not only calculate depreciation rates and depreciation expenses year by year for fixed assets according to fixed asset types, purchase prices, usage dates, selected depreciation methods and set depreciation periods, but also revalue varied fixed assets through selecting [[anew]] new depreciation methods and setting new depreciation periods.

On page 3, please replace paragraph [0008] with the following:

[0008] Further, the present invention provides a preferred fixed assets management method for revaluing a varied fixed asset when a fixed asset variation occurs. The method comprises the steps of: (a) receiving information on the varied fixed asset; (b) accessing a relevant depreciation status statement for the varied fixed asset from a database sever; (c) providing a fixed asset variation management module to calculate a residual value for the varied fixed asset according to a purchase price and depreciation expenses in the depreciation status statement; (d) designating a new usage date; (e) providing a depreciation method selecting module to select [[anew]] a new depreciation method for the varied fixed asset; (f) providing a depreciation period setting module to set a new depreciation period for the varied fixed asset; and (g) providing a depreciation expense calculating module to calculate a depreciation rate and depreciation expense of each year for the varied fixed asset according to the residual value, the newly set depreciation method and

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the new depreciation period.

On pages 7-8, please replace paragraph [0019] with the following:

[0019] FIG. 5 is a flowchart illustrating a preferred method of calculating depreciation expenses for a varied fixed asset. In step S50, the application server 2 receives information on a fixed asset variation. In step S51, the application server 2 accesses a relevant depreciation status statement 30 for the varied fixed asset from the database server 1. The depreciation status statement 30 shows information on depreciation records for the varied fixed asset. In step S52, the fixed asset variation management module 24 calculates a residual value for the varied fixed asset according to the purchase price 303 and the depreciation expenses 3071 in the depreciation status statement 30. In step S53, the asset variation management module 24 designates the varied date as a new usage date 304. In step S54, the depreciation method selecting module 21 selects [[anew a]] a new depreciation method for the varied fixed asset according to the asset type 302. In step S55, the depreciation period setting module 22 sets a new depreciation period 306 for the varied fixed asset according to the fixed asset type 302. In step S56, the depreciation expense calculating module 24 calculates the depreciation rate 3070 and the depreciation expense 3071 of each year for the varied fixed asset according to the residual value, the newly set depreciation method 305 and the new depreciation period 306. In step S57, the fixed asset variation management module 24 updates the original depreciation records in the depreciation status statement 30 of the varied fixed asset to generate a new depreciation status statement 30.